

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 11/17/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	872	444	1,316	596	1,912
10	ATTENDING PUPILS (OCTOBER 2010)	900	437	1,337	573	1,910
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	886.0	440.5	1,326.5 (69%)	584.5 (31%)	1,911.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	52.1 (17:1)	27.5 (16:1)	39.0 (15:1)	=	118.6	/	156.3	=	.76 X	7918,851	=	4152,646	1865,681
B.	GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.3 (250:1)	=	6.1	/	8.4	=	.73 X	402,142	=	202,559	91,005
C.	LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	1.9	=	1.26 X	104,891	=	91,192	40,971
D.	HEALTH	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	3.2	=	.75 X	141,681	=	73,320	32,941
E.	EDUCATION TECHS	8.9 (100:1)	4.4 (100:1)	2.3 (250:1)	=	15.6	/	19.8	=	.79 X	359,060	=	195,723	87,934
F.	LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.9	/	3.1	=	1.26 X	65,291	=	56,764	25,503
G.	CLERICAL	4.4 (200:1)	2.2 (200:1)	2.9 (200:1)	=	9.5	/	12.9	=	.74 X	390,922	=	199,605	89,677
H.	SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	1.9 (315:1)	=	6.2	/	7.5	=	.83 X	582,221	=	333,438	149,805

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		49,081	21,627
B.	Supplies and Equipment	342	473		453,663	276,469
C.	Professional Development	58	58		76,937	33,901
D.	Instructional Leadership Support	24	24		31,836	14,028
E.	Co- and Extra-Curricular Student	34	113		45,101	66,049
F.	System Administration/Support	218	218		289,177	127,421
G.	Operations & Maintenance	1,002	1,191		1329,153	696,140

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	858,746	385,814
B.	Education & Library Technicians	36.00%	90,895	40,837
C.	Clerical	29.00%	57,885	26,006
D.	School Administrators	14.00%	46,681	20,973

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-384,512	-172,726
16	Adjustment for Title I Revenues	-521,072	-234,105

17	TOTALS	7728,817	3685,950
18	E.P.S. RATES	5,826	6,306

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,358.0	602.0	1,960.0		
	OCTOBER 2008	1,332.0	590.0	1,922.0		
	APRIL 2009	1,315.0	572.0	1,887.0		
	OCTOBER 2009	1,309.0	603.0	1,912.0		
	APRIL 2010	1,315.0	588.0	1,903.0		
	OCTOBER 2010	1,333.0	565.0	1,898.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,324.0 +	3.00	X	5,826.00	= 7,731,102.00
	9-12 PUPILS	576.5 +	10.16	X	6,306.00	= 3,699,477.96
	ADULT EDUC. COURSES AT .1	24.9		X	6,306.00	= 157,019.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,826.00	= 1,456.50
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,306.00	= 13,400.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5439	720.1	X .15	X	5,826.00	= 629,295.39
	9-12 DISADVANTAGED @ .5439	313.6	X .15	X	6,306.00	= 296,634.24
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,826.00	= 8,156.40
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,306.00	= 22,071.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,324.0		X	43.00	= 56,932.00
	9-12 STUDENT ASSESSMENT	576.5		X	43.00	= 24,789.50
	K-8 TECHNOLOGY RESOURCES	1,324.0		X	97.00	= 128,428.00
	9-12 TECHNOLOGY RESOURCES	576.5		X	293.00	= 168,914.50
	K-2 PUPILS	462.0	X .10	X	5,826.00	= 269,161.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,206,838.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,810,633.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,810,633.18

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	211,194.15	X	101.60%	=	214,573.26
32	SPECIAL EDUCATION - EPS ALLOCATION					2,780,443.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	943,976.26	X	101.60%	=	959,079.88
35	TRANSPORTATION - EPS ALLOCATION					1,255,799.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					73,172.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,283,068.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,093,701.52

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 61				
	11/01/11	BRIDGTON ELEM SCH-ADDN/REV	287,094.00	81,983.69	369,077.69
	05/01/12	BRIDGTON ELEM SCH-ADDN/REV	0.00	76,262.34	76,262.34
	11/01/11	NEW ELEM SCH-NAPLES	254,220.00	17,159.85	271,379.85
	05/01/12	NEW ELEM SCH-NAPLES	0.00	8,579.93	8,579.93
42	TOTAL PRINCIPAL & INTEREST		541,314.00	183,985.81	725,299.81
43	APPROVED LEASES FOR 2010-11 - RSU 61 / MSAD 61				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 61 / MSAD 61				60,196.56
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 61 / MSAD 61				0.00
47	TOTAL DEBT SERVICE ALLOCATION				785,496.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,879,197.89

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION					
BRIDGTON	598.0	31.64%	5,973,378.21		0.00		5,973,378.21					
CASCO	508.0	26.88%	5,074,728.39		0.00		5,074,728.39					
NAPLES	542.5	28.70%	5,418,329.79		0.00		5,418,329.79					
SEBAGO	241.5	12.78%	2,412,761.49		0.00		2,412,761.49					
TOTAL	1,890.0						18,879,197.88					
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
BRIDGTON			1,060,000,000	7.470		7,918,200.00		5,973,378.21	5,973,378.21	32.08%	5.64M	
CASCO			644,700,000	7.470		4,815,909.00		5,074,728.39	4,815,909.00	25.86%	7.47M	
NAPLES			790,450,000	7.470		5,904,661.50		5,418,329.79	5,418,329.79	29.10%	6.85M	
SEBAGO			424,700,000	7.470		3,172,509.00		2,412,761.49	2,412,761.49	12.96%	5.68M	
TOTAL			2,919,850,000			21,811,279.50		18,879,197.88	18,620,378.49	100.00%	6.38M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,879,197.89	18,620,378.49	258,819.40
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		575,313.70-	575,313.70
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,879,197.89	18,045,064.79	834,133.10
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			834,133.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 98.63% STATE SHARE % = 1.37%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 95.58% STATE SHARE % = 4.42%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,275,403.05		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BRIDGTON	5,973,378.21	5,788,856.78	32.08%	5.46
CASCO	5,074,728.39	4,666,453.75	25.86%	7.24
NAPLES	5,418,329.79	5,251,113.85	29.10%	6.64
SEBAGO	2,412,761.50	2,338,640.41	12.96%	5.51
TOTAL	18,879,197.89	18,045,064.79	100.00%	6.18